

ID: CCA-111912-08

Number: **200909041**

Office:

Release Date: 2/27/2009

UILC: 6015.00-00

From:

Sent: Wednesday, November 19, 2008 12:00 PM

To:

Subject: RE: Underpayment vs. Understatement

Under your facts I think the liability should definitely be treated as an underpayment.